

EXHIBIT B

FEDER, KASZOVITZ, ISAACSON, WEBER, SKALA, BASS & RHINE LLP
ATTORNEYS AT LAW

INTERNATIONAL PLAZA
750 LEXINGTON AVENUE
NEW YORK, N.Y. 10022-1200

FACSIMILE: (212) 888-7776

TELEPHONE: (212) 888-8200

WRITER'S DIRECT DIAL:
(212) 888-1110 EXT.

February 21, 2007

VIA ELECTRONIC MAIL

Lloyd A. Gura, Esq.
Mathew J. Lasky, Esq.
Mound, Cotton, Wollan & Greengrass
1 Battery Park Plaza
New York, NY 10004

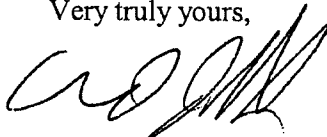
Re: Great Northern Insurance Company/Kayvan & Yassmine Hakim

Gentlemen:

I am writing in response to your letter of February 20, 2007 which asserts that the Hakims are in breach of their obligations under the Settlement Agreements. Great Northern's efforts to avoid its obligations under those Agreements are unconscionable and, as stated in Mike Verde's letter of today, have no basis in the terms of the Agreements. We also cannot fathom in what way your client has been prejudiced. I further note that you have not responded to my letter of February 14, 2007.

The Escrow Agreements require the parties to choose a successor escrow agent. Since the original escrow agent was the Hakims' attorney, it is appropriate that this firm, as the Hakims' successor attorneys, take over the function of escrow agent. I look forward to your prompt response.

Very truly yours,



David J. Mark

cc: Michael I. Verde, Esq.